

paragraph (c)(6) of this section is less than the amount stated in that Annual Statement under paragraph (c)(7) of this section, the difference between such amounts shall be available to the compulsory licensee as a credit.

(5)(i) In any case where an Annual Statement of Account is sent by mail or by reputable courier service and is returned to the sender because the copyright owner or agent is no longer located at that address or has refused to accept delivery, or the Annual Statement of Account is sent by electronic mail and is undeliverable, or in any case where an address for the copyright owner is not known, the Annual Statement of Account, together with any evidence of mailing or attempted delivery by courier service or electronic mail, may be filed in the Licensing Division of the Copyright Office. Any Annual Statement of Account submitted for filing shall be accompanied by a brief statement of the reason why it was not served on the copyright owner. A written acknowledgment of receipt and filing will be provided to the sender.

(ii) The Copyright Office will not accept any royalty fees submitted with Annual Statements of Account under paragraph (g)(5)(i) of this section.

(iii) Neither the filing of an Annual Statement of Account in the Copyright Office, nor the failure to file such Annual Statement, shall have any effect other than that which may be attributed to it by a court of competent jurisdiction.

(iv) No filing fee will be required in the case of Annual Statements of Account submitted to the Copyright Office under paragraph (g)(5)(i) of this section. Upon request and payment of the fee specified in § 201.3(e) of this chapter, a Certificate of Filing will be provided to the sender.

(6) If an Annual Statement of Account is sent by certified mail or registered mail, a mailing receipt shall be sufficient to prove that service was timely. If an Annual Statement of Account is sent by a reputable courier, documentation from the courier showing the first date of attempted delivery shall be sufficient to prove that service was timely. If an Annual Statement of Account or a link thereto is sent by

electronic mail, a return receipt shall be sufficient to prove that service was timely. In the absence of the foregoing, the compulsory licensee shall bear the burden of proving that the Annual Statement of Account was served in a timely manner.

(h) *Annual Statements for periods before the effective date of this regulation.* If a copyright owner did not receive an Annual Statement of Account from a compulsory licensee for any fiscal year ending after March 1, 2009 and before November 17, 2014, the copyright owner may, at any time before May 17, 2015, make a request in writing to that compulsory licensee requesting an Annual Statement of Account for the relevant fiscal year conforming to the requirements of this section. If such a request is made, the compulsory licensee shall provide the Annual Statement of Account within 6 months after receiving the request. If such a circumstance and request applies to more than one of the compulsory licensee's fiscal years, such years may be combined on a single statement.

[79 FR 56206, Sept. 18, 2014, as amended at 79 FR 60978, Oct. 9, 2014]

§ 210.18 Documentation.

All compulsory licensees shall, for a period of at least five years from the date of service of an Annual Statement of Account or Amended Annual Statement of Account, keep and retain in their possession all records and documents necessary and appropriate to support fully the information set forth in such Annual Statement or Amended Annual Statement and in Monthly Statements served during the fiscal year covered by such Annual Statement or Amended Annual Statement.

§ 210.19 Harmless errors.

Errors in a Monthly or Annual Statement of Account that do not materially prejudice the rights of the copyright owner shall be deemed harmless, and shall not render that statement of account invalid or provide a basis for the exercise of the remedies set forth in 17 U.S.C. 115(c)(6).